

COMMR. OF CENTRAL EXCISE, NEW DELHI

A

v.

LIFELONG APPLIANCES LTD.

MARCH 9, 2006

[DR. AR. LAKSHMANAN AND DALVEER BHANDARI, JJ.]

B

Central Excise Rules, 1944:

s.57-CC—Manufacturer satisfying requirement of not taking MODVAT credit on inputs used in manufacturer of goods—Held, case covered by r.57-CC as well as Chandrapur Magnet Wires' case.*

C

**Chandrapur Magnet Wires (P) Ltd. v. Collector of Central Excise, Nagpur (1996) 81 ELT 3 SC, relied on.*

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 5660 of 2000.

D

From the Final Order No. 626/00-B dated 26.4.2000 of the CEGAT, New Delhi in Appeal No. E-317 of 99-B.

Harish Chandra, Ms. Shalini Kumar and P. Parmeswaran for the Appellant.

Alok Yadav and M.P. Devanath for the Respondent.

E

The Order of the Court was delivered by

Heard the learned senior counsel for the appellant and the learned counsel for the respondent. We have perused the order impugned in this appeal. The Tribunal as a matter of fact held that the appellant has satisfied the requirement of not taking *Modvat credit* on the inputs used in the manufacture of exempted goods and therefore their case is specifically covered by Rule 57-CC as well as the decision in *Chandrapur Magnet Wires (P) Ltd. v. Collector of C. Excise, Nagpur*, reported in (1996) 81 ELT 3 SC with regard to not availing *Modvat credit* on inputs. The impugned order, therefore, is not liable to be interfered with at the instance of the Revenue. The appeal fails and stands dismissed. No costs.

F

G

R.P.

Appeal dismissed.